

KNOWN PROGRAM LIMITATIONS

MARCH 26, 2013

There are a limited number of situations when you will not be able to use Free File Fillable Forms to complete your return. In most of these situations, you will be able to use the program to complete, print and mail in the return. Here are the situations we know of:

- **Attachments:** You cannot use Free File Fillable Forms to e-file your return if you are required to attach a statement. This program does not support attaching miscellaneous pdf attachments.
- **Unsupported Forms and Schedules:** You cannot use Free File Fillable Forms to e-file your return if you are required to e-file an unsupported form
- **Form 4562, Depreciation and Amortization (Including Information on Listed Property)** Form 4562 is not available from the “View/Add Forms” menu. This form is an attachment to Schedule C and Schedule E. The form is selected from the “Add” button directly from Schedule C and Schedule E. If you need to associate more than one Form 4562 to a Schedule C or Schedule E, you must create another Schedule C or Schedule E to associate with the additional Form 4562. The asset shown on Form 4562 must be listed on its “parent” Schedule C or Schedule E.
- **Form 6198, At Risk Limitations:** Form 6198 is not available from the “View/Add Forms” menu. You can add this form only from Schedule C. You may only associate one Form 6198 to a Schedule C. If you need to associate more than one Form 6198 to a Schedule C, create another Schedule C’s for the same business. Associate one form 6198 to one Schedule C and the other form 6198 to the second Schedule C (properly allocating all other income and expense items).
- **Forms 8283, Noncash Charitable Contributions with 1098C, Contributions of Motor Vehicles, Boats and Airplanes:** Taxpayers are required to submit Form 1098C with Form 8283 if they donate a vehicle valued at \$500 or more. Form 1098C is not supported; therefore, the taxpayer must mail in the return with the Form 1098C attached. The program restricts the user to attaching no more than four (4) 8283 Forms.
- **Form 8829, Expense for Business Use of Home:** Form 8829 is not available from the “View/Add Forms” menu. You can only attach Form 8829 by first opening the associated Schedule C. You may only associate one Form 8829 to a Schedule C. If you need to associate more than one Form 8829 to a Schedule C, create another Schedule C’s for the same business – associate one form 8829 to one Schedule C and the other form 8829 to the second Schedule C (properly allocating all other income and expense items).
- **Form 8839, Qualified Adoption Expenses:** Taxpayers claiming the credit will still be able to use IRS Free File to prepare their returns, but the returns must be printed and mailed to the IRS, along with all required documentation.
- **Form 8889, Health Savings Accounts (HSAs):** If the **Death of Account Beneficiary** provision applies to you and you are not required to complete Part I, You will not be able to e-file your return with form 8889. You may complete your return, using Form 8889 and mail in your return.

- **International (Foreign) Filers:** Taxpayers who need to file a Foreign Employer Compensation Record (FEC) will not be able to e-file their return using Fillable Forms. Additionally, taxpayers with foreign addresses who have a spouse or dependent without a SSN or an ITIN may not be able to e-file using Fillable Forms, if the spouse or child needs to be identified on the return.
 - **Direct Debits for payments on a balance due:** International filers that have a U.S. bank should use that bank to have funds debited from their account. If there is no U.S. bank account, international filers should go to their foreign bank and ask them if they have a U.S. affiliate and use the U.S. affiliate bank's (domestic) RTN in any payment request he is submitting to IRS.
 - **Direct Deposit of refund into Foreign Bank:** You cannot direct deposit a refund into a foreign bank account. Direct deposit is available for bank accounts located in the United States only
- **Schedule 8812, Child Tax Credit** (Special Circumstances): For each child that meets the Special Circumstances described in the instructions, you must only select the “No” box, for the applicable lines A – D, in Part 1. Do not select both boxes, per the instructions for the schedule.
- **Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit:** This form will only support one qualifying vehicle. If you are trying to claim more than one qualifying vehicle, you will not be able to use this form and e-file your return.
- **Form 8938, Statement of Foreign Financial Assets:** Taxpayers may only attach one of these forms to their return.
- **Schedule D, Capital Gains and Losses:** Does not support text (e.g., “EXPIRED” or “WORTHLESS”) in columns used for dates (numbers)
- **Schedule E, Supplemental Income and Loss:** The program does not support multiple copies of page 2 of Schedule E. Taxpayers who need to list more entities than Parts II, III and IV allow will not be able to use this program to complete their tax return
- **State tax returns:** You cannot use this program to prepare and file your state income tax return. You may want to choose a [Free File tax software](#) program or look for other federal and state tax preparation and e-filing options on our [e-file information page](#)
- **Tax Literals (or “Writing In” additional information on your return):** Tax Literal areas are those small grey boxes that usually appear to the left of where you generally input your figures on the forms. The program only supports one Tax Literal on any single line for forms 1040, 1040A and 1040EZ. Generally, a tax literal will consist of two grey boxes, the first box is for the description (text) and the second is for the related amount value. Where lines have one tax literal box, only a description can be entered in the field. If your return requires you to have multiple literals on a single line (either multiple text only fields or multiple text and amount fields) or if you have a literal that is required on a form other than forms 1040, 1040A and 1040EZ, you may not be able to e-file using this program. Additionally, if you need to enter a tax literal, you must type in the tax literal exactly as written in the instructions. Incorrect capitalization and/or spelling of tax literals will result in a rejected return.